

LPR 1/9

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-51

December 21, 1961

AVAILABILITY OF REVISED PUBLICATION
OF TOBACCO REGULATIONS 26 CFR PART 280

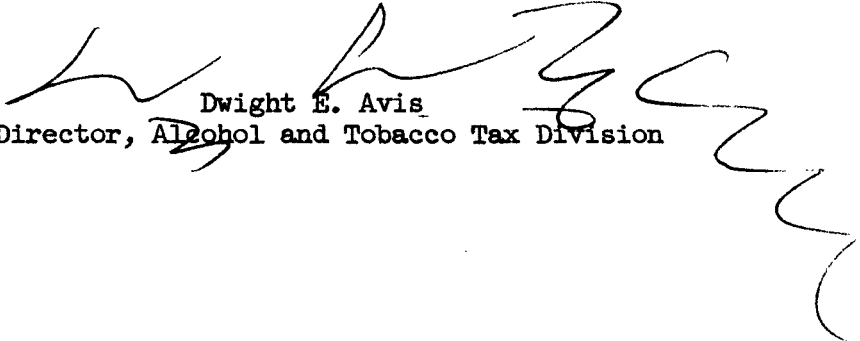
Dealers in tobacco materials:

Purpose. This industry circular is to notify you that a revised publication of regulations relating to dealers in tobacco materials (Part 280 of Title 26, Code of Federal Regulations) is available for purchase.

Revised publication of Part 280. The revised publication of Part 280 incorporates the amendments made by Treasury Decision 6571, effective October 1, 1961, which made certain editorial and conforming changes and deleted the provision relating to the release of imported tobacco materials from customs custody, since improved procedures concerning such operations have been incorporated in regulations in 26 CFR Part 275. Changes of a substantive nature made by this Treasury Decision were explained in Industry Circular No. 61-28, dated June 20, 1961.

Purchase of publication. The revised publication of Part 280, designated "Internal Revenue Service Publication No. 249 (Rev. 10-61)," is available for purchase from the Superintendent of Documents at the price of 15 cents each. The rules of his office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the revised publication should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division